



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880-4290 ♦ Web www.nasba.org

EXHIBIT 4
DATE 3/11/2015
NO 560

February 19, 2015

Rep. Tom Berry, Chair
Business & Labor Committee
Montana House of Representatives
P.O. Box 200400
Helena, MT 59620-0400

Representative Berry:

Founded in 1908, the National Association of State Boards of Accountancy (NASBA) has served as an association dedicated to enhancing the effectiveness of the Boards of Accountancy from 55 U.S. states and jurisdictions.

Boards of Accountancy regulate the accounting profession to fulfill their public protection mandate and to protect the credibility, validity and reliability of the CPA license on which the public, and the U.S. financial system, rely. These objectives are met through determining initial qualifications and licensing, rulemaking, ensuring continued competency and compliance, and taking enforcement action against CPAs who harm the public by violating these statutes and rules.

NASBA believes it is essential for Boards of Accountancy to have dedicated operational and financial resources in order to do their work effectively, and the authority to operate at a level that is commensurate with their responsibility to act in the public interest.

We support the Montana Board of Public Accountants initiative towards having greater control over the licensing fees paid-in by the profession in order to preserve the Board's public protection mandate and to carry out its consumer protection responsibilities.

Sincerely,

Ken L. Bishop
NASBA President & CEO

cc: Montana Board of Public Accountants